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November 21, 2014

Via Hand Delivery

Sharon Abendschan EPA - Region 8 1595 Wynkoop St. Mail Code: 8ENF-RC Denver, CO 80202-1129

Heidi K. Hoffman U.S. Department of Justice Environment & Natural Resources Div. Denver Place Bldg.—South Terrace 999 18th Street, Suite 370 Denver, CO 80202

Re: Gilt Edge Mine Site - CoCa and Hecla Sec. 104(e) Responses

Dear Sharon and Heidi:

The enclosed CD contains documents related to Hecla's expenditures to develop the Grouse Creek Mine in the 1991-1994 time period. In addition, we have enclosed amendments to several Hecla tax returns. These documents may be responsive to the United States' prior 104(e) requests.

Sincerely

Joseph G. Middleton

JGM/gg Enclosure

cc: Andrea Madigan, EPA (via email, w/out enclosure)